II. FINANCIAL SERVICE.

The receipts under this service comprise interest on arrears of land and other Revenue, on Loans, &c., and profit on investments in Government of India Pro-notes, interest realised on such investments and on the current and fixed deposits with Messrs. Arbuthnot & Co., and Madras Bank. The main source being the interest on Government of India Pro-notes, the income under this head must suffer diminution as long as the total of yearly transactions under all services continues to result in deficits. Six lakhs of rupees have had to be recently sold to meet the requirements of the current year.

III. COMMERCIAL AND INDUSTRIAL SERVICE.

The variations are small and do not call for any special remarks.

Summary.—The total income under all services falls short of that of 1079 by Rs. 3,58,818, mostly owing to the abolition of Viruthy Service Fund and partial remission of Land Tax, reduction in Salt duty and fall in Excise and Customs.

The budget of 1081 falls short of the actuals of 1080 by Rs. 1,74,845 for the reason that the fifty-thousand and odd rupees realized in 1080 under Viruthy service fund will not recur in 1081 and the duty on Salt will have to be realized at the lower rate throughout the year instead of only for 4½ months as in 1080.

EXPENDITURE.

GENERAL PUBLIC SERVICE.

A. Direct demand on Revenue.—Increases appear under all heads except Customs, Stamps and Registration.

Land Revenue.—The increase is made up as follows:—

Rs. 23,000 due to transfer of $\frac{1}{5}$th share of the Proverty Establishment also to Law and Justice in the accounts of 1079.

Rs. 25,000 under Revenue Settlement due to the entertainment of additional establishment for six months to push on with the work and to the preparation of settlement registers. For the preparation of these registers additional provision has been made in the Budget for 1081 and accounts mainly for the excess of Rs. 27,287 over the actuals of 1080.

Salt.—The increase of Rs. 28,000 over the actuals of 1079 is due entirely to the increase in the loss referred to in para 18 on sale of salt in bankshalls. As remarked in the same para the accounts of the transactions connected with the business or commercial portion of Salt administration were not hitherto kept separate from the fiscal portion and the selling prices adjusted rom time to time as they ought to be according to periodical increases of the market price of Salt, increases on account of cost of sea and inland transport, gunny bags, establishment and contingencies. The margin of 8 annas fixed 30 years ago to meet the above charges continued to be adopted unaltered with the inevitable result that this margin fixed when salt could be had for Rs. 35 for 100 maunds instead of Rs. 49 as at present and the general rates of wages were perhaps 25 to 30 per cent less than those now prevailing, is now found quite inadequate to make both ends meet. The existing system of sale of salt was therefore carefully reviewed and an improved one that will satisfy the interests of both the Government and of the consumers of salt has recently been

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introduced. No loss on this account is therefore anticipated in 1081 and none has been provided for in the Budget of that year.

Excise, Customs and Marine.—These items do not call for any remarks.

Cardamom.—The excess of the actuals of 1080 over those of 1079 is Rs. 7,500. This is due mainly to Rs. 5,300 which were charged to Excise up to 1079 being debited to Cardamom in 1080. The balance is due to excess under supplies and services.

The grant for 1081 is Rs. 7,570 less than the actuals of 1080 and is due to savings under supplies and services.

Forest.—Excesses appear, 9,000 Rs. under conservancy and works, 6,000 Rs. under communications and buildings, and Rs. 9,000 under organization, improvement and extension of Forests.

Stamps and Registration.—The differences are not noticeable.

SALARIES AND EXPENSES OF DEPARTMENTS.

Law and Justice (Courts of Law).—The saving of Rs. 31,000 is due mainly to the omission of $\frac{1}{5}$ share of the cost of the Proverty Establishment which was charged to this head in 1079 and which is not a legitimate charge as the Provertikars perform no judicial functions. For 1081 an additional grant of Rs. 11,000 has been made on account of sanctioned increase of salaries to Puisne Judges of the High Court, petty construction and repairs which were wholly carried out by the P. W. D. and part of which has now been transferred to this service, and small increases to other minor fluctuating items.

Law and Justice (Jails).—The savings are under supplies and services and police guard. The grant for 1081 has been reduced by 3,900 Rs. under fluctuating charges *viz.* supplies and services and contingencies.

Palace—Calls for no remarks.

Elephant and Horse Establishment.—The variations are very small and need no notice.

General Administration.—The increase of 36,000 Rs. is due to the salary of the Financial Adviser and his establishment Rs. 12,500, to increased scale of Dewan's salary drawn for 12 months in 1080 against 4 months in 1079 (4,000 Rs) to the transfer of the charges under honorarium to the members of Legislative Council, purchase of books, maps, &c., contributions to associations, clubs, &c., and Srimulam Popular Assembly amounting in all to Rs. 19,700 from "Miscellaneous" to which they were debited in 1079. The grant for 1081 falls short of the accounts of 1080 by 12,000 Rs..

Stationery and Printing.—The excess of Rs. 37,000 over the actual of 1079 is made up as follows:—

36,000 Rs. under supplies and services, due to large expenditure of stationery for the Account and Financial forms newly introduced and for Revenue Settlement Registers and forms and 1,000 Rs. under printing due to the same cause.

In the Budget of 1081, the provision is short by Rs. 37,000 of the actuals of 1080.

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